

Once You Receive The Discount Do You
need To Re-Apply ?

YES!

After you are approved for the initial discount each year you will receive in the mail a **Confirmation of Eligibility Form**. In order to continue receiving this discount on your property taxes, you **MUST**, complete the **Confirmation of Eligibility Form** which acknowledges that you are still qualified to participate in this program. If you do not return the form to the town hall by the required date, you **will not** receive the property tax discount in the upcoming year. If you have questions or need assistance in completing this form please contact Ms. Michele Spadea in the Finance office at (302) 998-2215.

NOTICE!

Every fact contained in any application shall contain information which existed on December 31 of the pretax year. Every application shall establish that the applicant was, on December 31 of the pretax year, a resident of the Town of Elsmere for the period required, the owner of the home for which the exemption is claimed and is residing in the home. Such application shall also establish the total household income for the yearly period.

Any misrepresentation either intentionally or otherwise may result in being denied the tax exemption sought as well as any future application and the applicant may be liable for any tax exemption that had been granted in the past. It is the responsibility of every applicant to keep the Town of Elsmere and specifically the Town Manager informed should any of the applicants information change.

How Do You Obtain Forms or Contact The Finance Department?

You can contact the Finance Department to obtain an application or Confirmation of Eligibility Form or speak with them about your application in any of the following manners

Call:

You can call the office at (302) 998-2215

Internet:

Log on to the Town's web-site at
townofelsmere.com.



Senior / Disabled Property Tax Discount



What Is The Discount?

For those who qualify the discount reduces the assessed value of their property **For Town Tax Purposes Only** by \$32,428.50. What this does is essentially reduce the amount of Property Taxes owed to the Town by approximately \$202.00.

Who Is Eligible For The Discount?

The Discount is available to anyone who:

1. Is a Resident who owns the property for which they are requesting the discount; **and**
2. Has lived in the residence for at least 3 years.
3. Is 65 years of age or older; **or**
4. Is disabled; **and**
5. Has a total household income of not more than \$22,000 per year if they are single; **or**
6. Has a total household income of not more than \$27,500 per year if married.

When Must I Apply For The Discount?

All applications for the exemption are required to be filed with the Town Manager of the Town of Elsmere on or before April 15 of the tax year.

The Town Manager has directed that all applications first be submitted to the Finance Department prior to review by him. Therefore all applications must be submitted to the Finance Department by no later than April 15 of each year.

What Is Considered?

DISABLED — A person is considered disabled if they are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months, or blindness; and the term "blindness" means central visual acuity of 20/200 or less in the better eye with the use of a correcting lens. An eye which is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees shall be considered for purposes of this definition as having a central visual acuity of 20/200 or less.

HOUSEHOLD INCOME — The income of each and every person residing in the residential property for which the application has been made, regardless if they are related or not, married or not, children or not, contributing to the household or not.

INCOME — All income from whatever source derived, including but not limited to realized capital gains and, in their entirety, pension, annuity and retirement benefits, as defined herein for any tax year for which an exemption is claimed, "income" shall be determined to be equal in amount to the income received during the calendar year or the taxpayer's fiscal year ended immediately preceding December 31 of the pretax year, but no taxpayer shall use a fiscal-year basis unless he so elects to do and files his federal income tax return on such basis.

(Continued)

(Income Continued)

Specifically exclude from being calculated as income shall be any income received as a benefit from the Social Security Act, and disability benefits for those persons "disabled" as well as any income received as a benefit from any Rail Road, Police or Fire Department pension plan and any pension income from the Federal Civil Service Retirement System "CSRS" pension plan.

RESIDENT — One legally domiciled within the Town of Elsmere for a period of three years immediately preceding December 31 of the pretax year. Mere seasonal or temporary residence within the Town of Elsmere, of whatever duration, shall not constitute domicile within the Town for the purposes of this article. Absence from this Town for a period of 12 months shall be prima facie evidence of abandonment of the domicile in this Town. The burden of establishing legal domicile within the Town shall be upon the claimant.

PRETAX YEAR — The calendar year immediately preceding the tax year.

SINGLE HOUSEHOLD INCOME — The income of a single person residing alone in the residential property for which the application has been made.

TAX YEAR — The calendar year in which Town real estate tax is due and payable.